



AMINES & PLASTICIZERS LIMITED

(ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 CERTIFIED COMPANY)

May 27, 2025

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400001. <u>Security code: 506248</u>	National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra East, Mumbai- 400051. <u>Symbol: AMNPLST</u>
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on May 27, 2025.

Further to our intimation dated May 17, 2025 and pursuant to Regulations 30, 33 read with Para A of Part A of Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('**Listing Regulations**'), we wish to inform you that the Board of Directors of Amines and Plasticizers Ltd ('**Company**') at its meeting held today viz. Tuesday, May 27, 2025, inter alia considered and approved the following:

1. Audited Financial Results of the Company (Standalone & Consolidated) for the Quarter and Year ended March 31, 2025

In this regard, please find enclosed the following documents required in compliance with Listing Regulations and SEBI Circulars, as applicable:

- Statement showing the Financial Results,
- Statement of Assets and Liabilities,
- Cash Flow Statement,
- Auditor's Report on the Financial Results.

Pursuant to Regulation 33(3)(d) of the Listing Regulations, the Company hereby confirms and declares that the Statutory Auditors, M/s SARA & Associates, Chartered Accountants, have issued their Audit Reports with an unmodified opinion in respect of the Audited (Standalone & Consolidated) Financial Results of the Company for the fourth quarter and financial year ended March 31, 2025.

2. Recommendation of a final Dividend

Recommended a final dividend of Rs. 0.50 /- per equity share of face value of Rs. 2/- each (25%) for the financial year ended March 31, 2025, subject to the shareholders' approval at the ensuing Annual General Meeting of the Company.

3. Re-appointment of Internal Auditor of the Company

Re-appointment of M/s N. J. Mahtani & Co., Chartered Accountants (FRN:124930W) as Internal Auditor of the Company for the financial year 2025-26.

CORPORATE OFFICE : 'D' BUILDING, 6TH FLOOR, SHIV SAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400 018.

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WEBSITE : www.amines.com • CIN No.: L24229AS1973PLC001446

REGD. OFFICE : T-11, 3RD FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.



AMINES & PLASTICIZERS LIMITED

(ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 CERTIFIED COMPANY)

4. Re-appointment of Cost Auditor of the Company

Re-Appointment of M/s A. G. Anikhindi & Co., Cost Accountants (FRN: 100049) as Cost Auditor of the Company for the Financial Year 2025-26 subject to ratification of remuneration by the members at the ensuing Annual General Meeting of the Company.

5. Appointment of Secretarial Auditor of the Company

Appointment of M/s Shreyas Athavale & Co, Company Secretaries (ICSI Membership No. A52266 | COP No.20573 | PRC No.4153/2023) as Secretarial Auditor of the Company in line with SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to the approval of Shareholders at the ensuing Annual General Meeting.

The details as required under Para A of Part A of Schedule III of Listing Regulations, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in connection with the appointment/re-appointment of Internal Auditor, Cost Auditor and Secretarial Auditor will be provided separately.

The meeting of the Board of Directors of the Company commenced at 5:30 p.m. (IST) and concluded at 6:35 p.m. (IST).

The aforesaid results are also being made available on the Company's website at <https://www.amines.com/>

You are requested to take the aforesaid information on record.

Thanking you,
Yours faithfully,

For Amines & Plasticizers Limited

Omkar Mhamunkar
Company Secretary & Compliance Officer
ICSI Membership No.: ACS 26645

Encl: As above

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Amines & Plasticizers Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors of
Amines & Plasticizers Limited
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of **Amines & Plasticizers Limited** ("the Company") for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the Profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management’s and Board of Directors’ Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company’s Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company’s financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter(s)

The standalone annual financial results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of full financial year ended 31st March, 2025 and the published unaudited year -to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.



For SARA & Associates
Chartered Accountants
Firm Registration No. 120927W

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 25119509BMHYAP4796

Place: Mumbai
Date: 27th May, 2025

AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam

Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 | Contact No.: 022 62211000 | Fax : 022 24938162
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: www.amines.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(₹ in lakhs except EPS)

Sr. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
I.	Income					
a	Revenue from Operations	16,393.90	18,966.35	17,708.44	65,583.76	64,512.59
b	Other Income	3.51	23.64	10.33	76.11	226.88
	Total Income (a+b)	16,397.41	18,989.99	17,718.77	65,659.87	64,739.47
II.	Expenses					
	Cost of Materials Consumed	11,086.60	11,473.54	11,798.65	43,056.65	42,228.38
	Purchase of Stock -in -Trade	152.93	106.63	633.01	1,573.60	2,210.94
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(419.99)	971.80	(251.36)	38.29	(281.43)
	Power, Fuel and Water	1,190.96	1,203.39	1,061.84	4,541.29	4,584.60
	Employee Benefits Expenses	613.22	575.65	564.72	2,187.88	2,108.50
	Finance Costs	259.00	257.12	330.61	979.87	1,284.93
	Depreciation and Amortisation Expense	141.30	140.80	136.00	554.75	513.18
	Other Expenses	1,638.52	2,999.70	1,699.14	7,349.17	6,782.40
	Total Expenses	14,662.54	17,728.64	15,972.61	60,281.50	59,431.50
III.	Profit before Tax (I-II)	1,734.87	1,261.35	1,746.16	5,378.37	5,307.97
IV.	Tax Expense					
	Current Tax	435.30	312.15	456.24	1,357.70	1,336.74
	Deferred Tax	0.69	32.25	(1.66)	31.52	40.94
	Total Tax Expenses	435.99	344.40	454.58	1,389.22	1,377.68
V.	Profit for the Period (III-IV)	1,298.88	916.95	1,291.58	3,989.15	3,930.29
VI.	Other comprehensive Income					
a	Items that will not be reclassified to profit or loss	(21.64)	(1.75)	29.80	(26.89)	6.99
	Less: Tax on OCI	-	-	1.76	-	1.76
	Other Comprehensive Income (Net of Income Tax)	(21.64)	(1.75)	28.04	(26.89)	5.23
VII.	Total Comprehensive Income for the period (V+VI)	1,277.24	915.20	1,319.62	3,962.26	3,935.52
VIII.	Paid-up equity share capital (face value ₹ 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40
IX.	Other Equity (Reserve and Surplus)	-	-	-	24,365.10	20,687.73
X.	Earning per equity share of ₹. 2 each (EPS) (not annualised)					
	Basic / Diluted EPS	2.36	1.67	2.35	7.25	7.14



For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

AMINES & PLASTICIZERS LIMITED			
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Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 Contact No.: 022 62211000 Fax : 022 24938162			
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: www.amines.com			
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
Sr. No.	Particulars	(₹ in lakhs)	
		As at 31st March, 2025	As at 31st March, 2024
		Audited	Audited
	ASSETS		
	Non-Current Assets		
	a) Property, Plant and Equipment	7,944.03	7,896.25
	b) Capital Work-in-Progress	38.39	298.39
	c) Other Intangible Assets	2.73	2.73
	d) Right of use - Lease	100.63	103.28
	e) Financial Assets		
	i) Investments	128.30	128.30
	ii) Loans	48.81	48.81
	iii) Other Non-Current Financial Assets	133.20	133.07
	f) Other Non Current Assets	86.36	76.02
	Total Non-Current Assets	8,482.45	8,686.85
	Current Assets		
	a) Inventories	8,524.27	8,921.92
	b) Financial Assets		
	i) Trade Receivables	12,442.48	9,961.92
	ii) Cash and cash equivalents	3,414.99	3,312.62
	iii) Bank Balances other than (ii) mentioned above	387.23	360.92
	iv) Other Financial Assets	43.49	34.73
	c) Other Current Assets	6,661.06	7,317.73
	Total Current Assets	31,473.52	29,909.84
	TOTAL ASSETS	39,955.97	38,596.69
	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1,100.40	1,100.40
	b) Other Equity	24,365.10	20,687.73
	Total Equity	25,465.50	21,788.13
	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,131.79	2,200.29
	b) Provisions	77.33	76.68
	c) Deferred Tax Liabilities (Net)	806.96	775.44
	Total Non-Current Liabilities	2,016.08	3,052.41
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	6,588.16	6,299.69
	ii) Trade Payables		
	- Due to micro, small and medium enterprises	92.00	58.18
	- Due to creditors other than micro, small and medium enterprises	5,241.50	6,634.40
	iii) Other Financial Liabilities	129.28	167.37
	b) Provisions	119.69	78.46
	c) Current Tax Liabilities (net)	219.63	204.22
	d) Other Current liabilities	84.13	313.83
	Total Current Liabilities	12,474.39	13,756.15
	TOTAL EQUITY AND LIABILITIES	39,955.97	38,596.69



For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

AMINES & PLASTICIZERS LIMITED			
Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam			
Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 Contact No.: 022 62211000 Fax : 022 24938162			
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: www.amines.com			
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2025			
Sr. No.	Particulars	For the year ended 31st March, 2025	
		Audited	Audited
A	Cash Flow from Operating Activities		
	Net Profit before Tax	5,378.37	5,307.97
	<u>Adjustments for:</u>		
	Depreciation and Amortisation Expenses	554.75	513.18
	Loss /(Profit) on Sale of Fixed Assets Net	(5.68)	(0.41)
	Gain on non current investments	-	-
	Dividend Income		
	Interest and Other Income	(66.10)	(222.22)
	Interest and Other Finance Costs	979.87	1,284.93
	Operating Profit before Working Capital Changes	6,841.21	6,883.45
	<u>Adjusted for:</u>		
	Non-Current/Current Financial and Other Assets	(1,869.43)	(316.77)
	Decrease /(Increase) in Inventories	397.65	(1,390.53)
	Non-Current/Current Financial and Other Liabilities/Provisions	(1,611.88)	798.20
		(3,083.66)	(909.10)
	Cash Generated from Operations	3,757.55	5,974.35
	Direct taxes (paid) /Refund (net of tax paid)	(1,352.08)	(1,253.10)
	Cash flow before extraordinary items		
	Extraordinary Items		
	Net Cash Flow from Operating Activities (A)	2,405.47	4,721.25
B	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	(350.19)	(371.12)
	Interest and Other Income	66.10	222.22
	Sale / (Purchases) of investments	-	-
	Proceeds from Sale of Property, Plant and Equipment	15.99	14.14
	Net Cash Flow from/ (Used in) Investing Activities (B)	(268.10)	(134.76)
C	Cash Flow from Financing Activities		
	Proceeds/(Repayment) of Long Term Borrowings (Net)	(1,068.50)	(68.84)
	Proceeds/(Repayment) of Short Term Borrowings	288.47	89.53
	Dividend Paid	(275.10)	(275.10)
	Interest and Other Finance Costs	(979.87)	(1,284.93)
	Net cash flow from / (Used in) Financing activities (C)	(2,035.00)	(1,539.34)
	Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)	102.37	3,047.15
	Cash and Cash equivalents - Opening Balance	3,312.62	265.47
	- Closing Balance	3,414.99	3,312.62
Notes :-			
1 The above audited financial results have been reviewed and recommended by the Audit Committee at their meeting held on May 27, 2025 and approved by the Board of Directors at its meeting on the same date.			
2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.			
3 The Board of Directors have recommended, a dividend on equity @25% per equity share i.e. Rs. 0.50/- per equity share of Rs. 2/- each, subject to the approval of the equity shareholders at the ensuing Annual General Meeting.			
4 The Company's main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in term Ind AS-108 "Operating Segment" is not applicable.			
5 The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year.			
6 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.			
7 The standalone & consolidated financial results are available on Company's website (URL: www.amines.com) and also on the website of the BSE Limited (URL: www.bseindia.com) & The National Stock Exchange of India Limited website (URL: www.nseindia.com)			
Place : Mumbai			
Date : 27th May, 2025			



For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

Independent Auditor's Report on Audit of Quarterly and Annual Consolidated Financial Results of Amines & Plasticizers Limited ("the Parent") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors of
Amines & Plasticizers Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual consolidated financial results of **Amines and Plasticizers Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate audited financial statements/ financial information of the subsidiary, the Statement:

- i. Includes the results of the following entities;
Foreign Subsidiaries (audited by another auditors): - Amines & Plasticizers FZ LLC (Wholly Owned Subsidiary Company).
- ii. are presented in accordance with the requirements of regulations 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net Profit and other comprehensive income and other financial information of the Group for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management & Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of the entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, and its associates and joint ventures, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial results and other financial information, in respect of a foreign subsidiary, whose financial results include total assets of Rs. 3181.34 lakhs as at 31st March, 2025, total revenue of Rs. 2438.65 lakhs and Rs. 6365.41 lakhs for the quarter and year ended 31st March, 2025 respectively, total Profit after tax of Rs. 6.82 lakhs and Rs. 111.00 lakhs for the quarter and year ended 31st March, 2025 respectively, total comprehensive Income of Rs. 38.41 lakhs and Rs. 175.64 lakhs for the quarter and year ended 31st March, 2025, and net cash inflow of Rs. 502.00 lakhs for the year ended 31st March, 2025, as considered in the statement which have been audited by another auditor. The Independent auditor's report on the financial results of the subsidiary has been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of another auditor and the procedures performed by us as stated in paragraph above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors/ Independent firm of Chartered Accountants.

The Statement includes the consolidated financial results for the quarter ended 31st March, 2025 being the balancing figure between the audited consolidated figures in respect of full financial year ended 31st March, 2025 and the published unaudited year -to-date consolidated figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.



For S A R A & Associates
Chartered Accountants
Firm Registration No. 120927W

Manoj Agarwal
Partner
Membership Number: 119509
UDIN: 25119509BMHYAQ7946

Place: Mumbai
Date: 27th May, 2025

AMINES & PLASTICIZERS LIMITED						
Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam						
Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 Contact No.: 022 62211000 Fax : 022 24938162						
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: www.amines.com						
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025						
(₹ in lakhs except EPS)						
Sr. No.	Particulars	Quarter ended			Year ended	Year ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
I.	Income					
a	Revenue from Operations	16,580.79	19,079.38	17,733.78	66,072.75	64,701.46
b	Other Income	18.20	21.55	13.09	123.48	269.36
	Total Income (a+b)	16,598.99	19,100.93	17,746.87	66,196.23	64,970.82
II.	Expenses					
	Cost of Materials Consumed	11,086.59	11,296.63	11,456.78	42,538.59	40,037.61
	Purchase of Stock -in -Trade	156.90	113.85	959.18	2,066.20	4,284.37
	Changes in Inventories of Finished Goods, Stock -in- Trade and Work -in- Progress	(419.99)	1,133.59	(251.36)	38.29	(281.43)
	Power, Fuel and Water	1,190.96	1,203.39	1,061.84	4,541.29	4,584.60
	Employee Benefits Expenses	613.22	575.65	564.72	2,187.88	2,108.50
	Finance Costs	257.03	257.19	332.06	981.54	1,308.26
	Depreciation and Amortisation Expense	141.30	140.80	136.00	554.75	513.18
	Other Expenses	1,856.36	3,059.77	1,738.60	7,798.32	7,055.22
	Total Expenses	14,882.37	17,780.88	15,997.82	60,706.86	59,610.31
III.	Profit before Tax (I-II)	1,716.62	1,320.05	1,749.05	5,489.37	5,360.51
IV.	Tax Expense					
	Current Tax	435.30	312.15	456.24	1,357.70	1,336.74
	Deferred Tax	0.69	32.25	(1.66)	31.52	40.94
	Total Tax Expenses	435.99	344.40	454.58	1,389.22	1,377.68
V.	Profit for the Period (IV-III)	1,280.63	975.65	1,294.47	4,100.15	3,982.83
VI.	Other comprehensive Income					
a	Items that will not be reclassified to profit or loss	(21.64)	(1.75)	29.80	(26.89)	6.99
b	Items that will be reclassified to profit or loss	65.30	(1.83)	2.04	68.20	11.27
	Total Other Comprehensive Income	43.66	(3.58)	31.84	41.31	18.26
	Less: Tax on OCI	-	-	1.76	-	1.76
	Other Comprehensive Income (Net of Income Tax)	43.66	(3.58)	30.08	41.31	16.50
VII.	Total comprehensive income for the period (V+VI)	1,324.29	972.07	1,324.55	4,141.46	3,999.33
VIII.	Paid-up equity share capital (face value ₹ 2/- each)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40
IX.	Other Equity (Reserve and Surplus)	-	-	-	24,766.15	20,909.57
X.	Earning per equity share of Rs. 2 each (EPS) (not annualised)					
	Basic / Diluted EPS	2.33	1.77	2.35	7.45	7.24

For Amines and Plasticizers Limited



Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

AMINES & PLASTICIZERS LIMITED			
Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam			
Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 Contact No.: 022 62211000 Fax : 022 24938162			
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: www.amines.com			
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
		(₹ in lakhs)	
Sr. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Audited	Audited
	ASSETS		
	Non-Current Assets		
	a) Property, Plant and Equipment	7,944.03	7,896.25
	b) Capital Work-in-Progress	38.39	298.39
	c) Other Intangible Assets	2.73	2.73
	d) (Right of use - Lease	100.63	103.28
	e) Financial Assets		
	i) Investments	109.22	109.22
	ii) Loans		
	iii) Other Non-Current Financial Assets	137.01	136.78
	f) Other Non Current Assets	86.36	76.02
	Total Non-Current Assets	8,418.37	8,622.67
	Current Assets		
	a) Inventories	8,524.27	8,921.92
	b) Financial Assets		
	i) Trade Receivables	13,428.71	9,792.50
	ii) Cash and cash equivalents	4,172.29	3,567.92
	iii) Bank Balances other than (ii) mentioned above	402.29	375.17
	iv) Other Financial Assets	38.25	29.63
	c) Other Current Assets	6,662.72	7,630.88
	Total Current Assets	33,228.53	30,318.02
	TOTAL ASSETS	41,646.90	38,940.69
	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1,100.40	1,100.40
	b) Other Equity	24,766.14	20,909.57
	Total Equity	25,866.54	22,009.97
	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	1,131.79	2,200.29
	b) Provisions	77.33	76.68
	c) Deferred Tax Liabilities (Net)	806.96	775.44
	Total Non-Current Liabilities	2,016.08	3,052.41
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	6,588.16	6,299.69
	ii) Trade Payables		
	- Due to micro, small and medium enterprises	92.00	58.18
	- Due to creditors other than micro, small and medium enterprises	5,544.38	6,536.36
	iii) Other Financial Liabilities	131.61	170.14
	b) Provisions	119.69	78.46
	c) Current Tax Liabilities (net)	219.63	204.22
	d) Other Current Liabilities	1,068.81	531.26
	Total Current Liabilities	13,764.28	13,878.31
	TOTAL EQUITY AND LIABILITIES	41,646.90	38,940.69



For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410

AMINES & PLASTICIZERS LIMITED			
Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam			
Corp. Office Add: D/6 SHIVSAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400018 Contact No.: 022 62211000 Fax : 022 24938162			
CIN : L24229AS1973PLC001446 email id:cs@amines.com; website: www.amines.com			
AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025			
		(₹ in lakhs)	
Particulars		For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Audited	Audited
A Cash Flow from Operating Activities			
Net Profit before Tax and Extraordinary Items		5,489.37	5,360.51
<u>Adjustments for:</u>			
Depreciation and Amortisation Expenses		554.75	513.18
Loss /(Profit) on Sale of Fixed Assets Net		(5.68)	(0.41)
Gain on non current investments		-	-
Dividend Income		-	-
Interest and other Income		(61.31)	(217.65)
Interest & Other Finance Costs		981.54	1,308.26
Operating Profit before Working Capital Changes		6,958.67	6,963.89
Adjusted for:			
Non-Current/Current Financial and Other Assets		(2,714.37)	(324.48)
Decrease /(Increase) in Inventories		397.65	(1,390.53)
Non-Current/Current Financial and Other Liabilities/Provisions		(375.94)	689.18
		(2,692.66)	(1,025.83)
Cash Generated from Operations		4,266.01	5,938.06
Direct taxes (paid) /Refund (net of tax paid)		(1,352.08)	(1,253.10)
Cash flow before extraordinary items			
Extraordinary Items			
Net Cash Flow from Operating Activities	(A)	2,913.93	4,684.96
B Cash Flow from Investing Activities			
Purchase of Fixed Assets		(350.19)	(371.12)
Interest Income		61.31	217.65
Sale of Fixed Assets		15.99	14.14
Net Cash Flow from/ (Used in) Investing Activities	(B)	(272.89)	(139.33)
C Cash Flow from Financing Activities			
Proceeds/(Repayment) from Long Term Borrowings (Net)		(1,068.50)	(68.84)
Proceeds/(Repayment) from Short Term Borrowings		288.47	89.53
Dividend Paid		(275.10)	(275.10)
Interest & Other Finance Costs		(981.54)	(1,308.26)
Net cash flow from / (Used in) Financing activities	(C)	(2,036.67)	(1,562.67)
Net increase/(decrease) in Cash and Cash equivalents (Total A+B+C)		604.37	2,982.96
Cash and Cash equivalents - Opening Balance		3,567.92	584.96
Cash and Cash equivalents - Closing Balance		4,172.29	3,567.92
Notes :-			
1 The above audited financial results have been reviewed and recommended by the Audit Committee at their meeting held on May 27, 2025 and approved by the Board of Directors at its meeting on the same date.			
2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.			
3 The Board of Directors have recommended, a dividend on equity @25% per equity share i.e. Rs. 0.50/- per equity share of Rs. 2/- each, subject to the approval of the equity shareholders at the ensuing Annual General Meeting.			
4 The Company's main business is Chemical manufacturing falls within single business segment and therefore, segment reporting in term Ind AS-108 "Operating Segment" is not applicable.			
5 The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the unaudited published year to dated figures upto the end of third quarter of the relevant financial year.			
6 Previous period figures have been regrouped / rearranged / restated / recaste to be in conformity with the Schedule III of the Companies Act, 2013.			
7 The standalone & consolidated financial results are available on Company's website (URL: www.amines.com) and also on the website of the BSE Limited (URL: www.bseindia.com) & The National Stock Exchange of India Limited website (URL: www.nseindia.com)			
Place : Mumbai			
Date : 27th May, 2025			



For Amines and Plasticizers Limited

Hemant Kumar Ruia
Chairman & Managing Director
DIN : 00029410



AMINES & PLASTICIZERS LIMITED

(ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 CERTIFIED COMPANY)

May 27, 2025

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400001. <u>Security code: 506248</u>	National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra East, Mumbai- 400051. <u>Symbol: AMNPLST</u>
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Dear Sir/Madam,

Sub: Declaration in respect of Audit Reports with un-modified opinion for the Financial Year ended on March 31, 2025.

Ref.: Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

We, Amines & Plasticizers Ltd (“**The Company**”) hereby confirm and declare that the Statutory Auditors of the Company, M/s SARA and Associates, Chartered Accountants (Firm Registration. No. 120927W) have issued the Audit Report with un-modified opinion in respect of Annual Audited (Standalone & Consolidated) Financial Results for the year ended March 31, 2025.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully,

For Amines & Plasticizers Limited.

Omkar Mhamunkar

Company Secretary & Compliance Officer

ICSI Membership no. ACS 26645